

# SET-OFF PROCESSING

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## Effective Date

08/16/2005

## Overview

Once an agency has registered with TAX as a Set-off Agency they may begin submitting claims to TAX. The Set-off Agency maintains claim information in IRMS by creating, updating, and deleting claims. Claims are created by entering them on-line in IRMS or by submitting a batch file to TAX containing the claim information.

External off-sets (set-off matches) are created when resources are matched to the debtor's outstanding claims. TAX notifies the Set-off Agency of all matches. The Set-off Agency must then notify the debtor that the off-set is going to occur and is required to certify to TAX that they have notified the debtor. The Agencies then finalize the matches and must declare, to TAX, the final disposition of the available funds within 60 calendar days of the match.

The Task identified below are typically performed in this order.

- Create a Set-off Claim
- Update a Set-off Claim
- Delete a Set-off Claim
- Reinstate a Set-off Claim
- Review Set-off Match in Progress
- Notify the Debtor of a Set-off Claim Match
- Certify a Set-off Match
- Contest a Set-off Match
- Finalize a Set-off Match
- Correct a Finalized Amount

The other Tasks in this process may be performed as needed.

## Tasks

[Certify a Set-off Match](#)

[Contest a Set-off Match](#)

[Correct a Set-off Finalized Amount](#)

[Create a Set-off Claim](#)

[Delete a Set-off Claim](#)

[Finalize a Set-off Match](#)

[Notify the Debtor of a Set-off Claim Match](#)

[Reinstate a Set-off Claim](#)

[Request Address Information from TAX](#)

[Review a Claim Summary](#)

[Review Set-off Match in Progress](#)

[Update a Set-off Claim](#)

[Verify the Information on Your Agency's Annual Participation Verification](#)

## **Published Date**

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